aff'd. 158 N. Y. S. 1129. Difficulty of performance, even though unforeseen, will not excuse a breach of contract; it must be shown that the undertaking cannot in any way legally be performed. *U. S. v. Gleason* (1900) 175 U. S. 588; *Lima Locomotive & Machine Co. v. National Steel Castings Co.* (1907) 155 Fed. 77; *Rowe v. Peabody* (1911) 207 Mass. 226. This is true even though the difficulty is due to war. *Smith v. Morse* (1868) 20 La. Ann. 220; *Elsey v. Stamps* (1882) 10 Lea (Tenn.) 709; *Jacobs v. Crédit Lyonnais* (1884) 12 Q. B. D. 589; *Ashmore v. Cox* [1899] 1 Q. B. D. 436. In the coke and coal business custom seems to have made a shortage of supplies or shipping facilities an excuse for non-performance on the part of the seller, provided he delivers a proportional amount to each of the buyers. *Oakman v. Boyce* (1868) 100 Mass. 477; *McKeefrey v. Connellsville Coke Co.* (1893) 58 Fed. 212; *Luhrig Coal Co. v. Jones & Adams Co.* (1905) 141 Fed. 617. But there must be no sales to new customers during the period of scarcity. *Jessup & Moore Paper Co. v. Piper* (1902) 133 Fed. 108; *Metropolitan Coal Co. v. Billings* (1909) 202 Mass. 457 (dicta in both instances). Even if the coal dealer has on hand a sufficient supply to fill his contract with the buyer, he is not bound in times of shortage to deliver to the buyer the whole amount of his order to the exclusion of other customers. *Garfield & Procter Coal Co. v. Penn. Coal & Coke Co.* (1908) 199 Mass. 22; *Metropolitan Coal Co. v. Billings, supra.* More in accord with the principal case, it has been held that the fact that a seller cannot supply all his customers at the same time will not excuse a breach of contract with any one of them. *Emack v. Hughes* (1902) 74 Vt. 382; *Seligman v. Beecher* (1908) 36 Pa. Sup. Ct. 475.

G. E. W.

CONTRACTS—OFFER—ACCEPTANCE AFTER REASONABLE TIME.—NATIONAL WATCH CO. v. WEISS (1917) 163 N. Y. S. 46.—The defendant, an attorney, offered by mail to assure payment of a judgment which the plaintiff had obtained against his client, if the plaintiff would extend the time of payment sixty days. An acceptance was sent after a reasonable time had elapsed. There was no reply by the defendant. The judgment was not paid. *Held,* that the failure by the defendant to reply indicated acquiescence and that, after the return of the execution against the client unsatisfied, the defendant was liable.

If the contract were unilateral the act of forbearance by the plaintiff would be considered adequate acceptance. *Strong v. Sheffield* (1895) 144 N. Y. 394. Yet the court construed the contract to be bilateral. The weight of authority in this country seems to be that a contract completed by acceptance after a reasonable time is void. *Ferrier v. Storer* (1884) 63 Ia. 484, 487; *Maclay v. Harvey* (1878) 90 Ill. 525; *Larmon v. Jordan* (1870) 56 Ill. 204. Yet the modern tendency appears to be that if the acceptance is made after a reasonable time has elapsed, the offeror must immediately, upon receipt of the letter of acceptance, notify the offeree that the offer was withdrawn in order not to be bound. *Phillips v. Moor* (1880) 71 Me. 78; *Morrell v. Studd* [1913] 2 Ch. 648; Pollock (1914) 30 LAW QUART. REV. 4; German Civil Code, sec. 149; Japanese Civil Code, art. 522; Swiss Code of Obligations, sec. 5.

F. C. H.